

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

**In re H&R BLOCK, INC.,
Express IRA Marketing Litigation**

)
) **MDL 1786**
) **Master Case No. 4:06-MD-01786-RED**
)
) **This Order relates to:**
) **Kohan v. H&R Block, Inc.**
) **Case No. 4:07-0013-CV-W-RED**
)

ORDER

Now before the Court is Plaintiff's Motion for Remand for Lack of Subject Matter Jurisdiction (Doc. 20, Case No. 4:07-0013-CV-W-RED). Plaintiff argues the instant action should be remanded to the Superior Court for the District of Columbia based on her lack of Article III standing. Defendants concede Plaintiff lacks Article III standing, but argue the action should be dismissed rather than remanded.

Pursuant to 28 U.S.C. § 1447(c), "[i]f at any time before final judgment it appears that the district court lacks subject matter jurisdiction, the case shall be remanded." Moreover, "[b]ecause the motion to remand presents a threshold question which is dispositive of [the] Court's exercise of jurisdiction in this case," the Court declines to consider Defendant's request to dismiss the action for lack of standing. *See A.M. ex rel. Wenski v. Janssen Pharm., L.P.*, No. 4:06-CV235-DJS, 2006 WL 1153816, at *1 (E.D. Mo. May 1, 2006). In light of Plaintiff's lack of Article III standing, Plaintiff's Motion for Remand for Lack of Subject Matter Jurisdiction (Doc. 20, Case No. 4:07-0013-CV-W-RED) is hereby **GRANTED**.¹ The instant action shall be

¹ As a result of the Court's decision to remand, Defendants' Motion to Transfer Venue and Postpone Date to Answer or Otherwise Plead (Doc. 19, Case No. 4:07-0013-CV-W-RED) is

remanded to the Superior Court for the District of Columbia.

IT IS SO ORDERED.

DATED: May 30, 2007

/s/ Richard E. Dorr
RICHARD E. DORR, JUDGE
UNITED STATES DISTRICT COURT

hereby **DENIED as moot.**